United Nations E/2004/L.58

Economic and Social Council

Distr.: Limited
4 November 2004

Original: English

Resumed substantive session of 2004
New York, 5 November 2004
Agenda item 7 (d)
Coordination, programme and other questions: long-term programme of support for Haiti

Draft decision submitted by the President of the Council, Ms. Marjatta Rasi (Finland), on the basis of informal consultations

Ad Hoc Advisory Group on Haiti

The Economic and Social Council, recalling its resolution 2004/52 of 23 July 2004 on the long-term programme of support for Haiti, and in order to reactivate the Ad Hoc Advisory Group on Haiti, decided:

(a) To appoint the Permanent Representatives of Benin, Canada, Chile, Haiti, Spain and Trinidad and Tobago to the United Nations as the members of the Ad Hoc Advisory Group on Haiti;

(b) That the Ad Hoc Advisory Group on Haiti will invite the participation of the President of the Economic and Social Council and the Special Representative of the Secretary-General in Haiti, also acting as chairman of the core group, in the work of the Group;

(c) That the Ad Hoc Advisory Group on Haiti will provide recommendations and advice on long-term development strategy to promote socio-economic recovery and stability and, in this regard, advice on how to ensure coherence and sustainability in international support for Haiti, based on the long-term national development priorities, building upon the Interim Cooperation Framework and stressing the need to avoid overlap and duplication with existing mechanisms;

(d) That the Ad Hoc Advisory Group will work with Member States, the core group, the Security Council, other United Nations organs, bodies and specialized agencies and, in particular, the United Nations Development Programme, the Bretton Woods institutions, regional organizations and institutions, including the Organization of American States and the Caribbean Community, the Inter-American Development Bank and other major stakeholders;

(e) To request the Ad Hoc Advisory Group on Haiti to submit a report on its work to the Economic and Social Council at its substantive session of 2005.

04-59250 (E) 041104

United Nations E/2004/L.58/Rev.1

Economic and Social Council

Distr.: Limited
10 November 2004

Original: English

Resumed substantive session of 2004
New York, 11 November 2004
Agenda item 7 (d)
Coordination, programme and other questions: long-term programme of support for Haiti

Revised draft decision submitted by the President of the Council, Ms. Marjatta Rasi (Finland), on the basis of informal consultations

Ad Hoc Advisory Group on Haiti

The Economic and Social Council, recalling its resolution 2004/52 of 23 July 2004 on the long-term programme of support for Haiti, and in order to reactivate the Ad Hoc Advisory Group on Haiti, decided:

(a) To appoint the Permanent Representatives of Benin, Brazil, Canada, Chile, Haiti, Spain and Trinidad and Tobago to the United Nations as the members of the Ad Hoc Advisory Group on Haiti;

(b) That the Ad Hoc Advisory Group on Haiti will invite the participation of the President of the Economic and Social Council and the Special Representative of the Secretary-General in Haiti, also acting as chairman of the core group, in the work of the Group;

(c) That the Ad Hoc Advisory Group on Haiti will follow closely and provide advice on Haiti's long-term development strategy to promote socio-economic recovery and stability, with particular attention to the need to ensure coherence and sustainability in international support for Haiti, based on the long-term national development priorities, building upon the Interim Cooperation Framework and stressing the need to avoid overlap and duplication with existing mechanisms;

(d) That the Ad Hoc Advisory Group will work with Member States, the core group, the Security Council, other United Nations organs, bodies and specialized agencies and, in particular, the United Nations Development Programme, the Bretton Woods institutions, regional organizations and institutions, including the Organization of American States and the Caribbean Community, the Inter-American Development Bank and other major stakeholders;

(e) To request the Ad Hoc Advisory Group on Haiti to submit a report on its work, with recommendations, as appropriate, to the Economic and Social Council at its substantive session of 2005.

04-60125 (E) 101104

United Nations E/2004/L.59

Economic and Social Council

Distr.: Limited
10 November 2004

Original: English

Resumed substantive session of 2004
New York, 11 November 2004
Agenda item 10
Regional cooperation

Qatar:* draft decision

Regional cooperation

The Economic and Social Council, recalling General Assembly resolution 57/270 B of 23 June 2003 and Council resolution 1998/46 of 31 July 1998, annex III:

(a) Decides to hold a dialogue with the Executive Secretaries of the regional commissions immediately after the high-level segment of the substantive session of the Council, and requests the Secretariat to incorporate the present decision in the organization of work for the substantive session of 2005 of the Council;

(b) Decides also to assess the implementation of the present decision in 2008 in the context of its resolution 1998/46, annex III, and General Assembly resolution 57/270 B.

* On behalf of the States Members of the United Nations members of the Group of 77 and China.

04-59998 (E) 101104

United Nations E/2004/L.60

Economic and Social Council

Distr.: Limited
9 November 2004

Original: English

Resumed substantive session of 2004
New York, 11 November 2004
Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the President of the Council, Ms. Marjatta Rasi (Finland), on the basis of informal consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling General Assembly resolution 58/230 of 23 December 2003, in which the Assembly requested the Economic and Social Council, in its examination of the report of the Ad Hoc Group of Experts on International Cooperation in Tax Matters at its next substantive session to give consideration to the institutional framework for international cooperation in tax matters,

Reaffirming its resolutions 1273 (XLIII) of 4 August 1967, 1980/13 of 28 April 1980 and 1982/45 of 27 July 1982,

Noting the report of the Secretary-General on the Eleventh Meeting of the Ad Hoc Group of Experts on International Cooperation in Tax Matters,[1]

Recognizing the call made in the Monterrey Consensus, adopted at the International Conference on Financing for Development,[2] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[3]

[1] E/2004/51.

[2] Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002 (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[3] Ibid., para. 64.

04-59910 (E) 101104

Noting the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development[4] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Taking note of the activities developing within the concerned multilateral bodies and relevant regional organizations, including the international tax dialogue,

Decides that,

(a) The Ad Hoc Group of Experts on International Cooperation in Tax Matters shall be renamed the Committee of Experts on International Cooperation in Tax Matters;

(b) The Committee shall comprise twenty-five members nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members shall be appointed by the Secretary-General, after notification of the Economic and Social Council. The term of office shall be four years;

(c) The Committee as of 2005 will meet on a yearly basis for not more than five days in Geneva, within existing resources;

(d) The Committee shall:

(i) Keep under review and update as necessary the United Nations Model Double Taxation Convention between Developed and Developing Countries[5] and the *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries*;[6]

(ii) Provide a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities;

(iii) Consider how new and emerging issues could affect international cooperation in tax matters and develop assessments, commentaries and appropriate recommendations;

(iv) Make recommendations on capacity-building and the provision of technical assistance to developing countries and countries with economies in transition;

(v) Give special attention to developing countries and countries with economies in transition in dealing with all the above issues;

(e) The Committee shall submit its report to the Economic and Social Council at its substantive session in July 2005, to be considered under the item entitled "International cooperation in tax matters";

---

[4] A/58/216.

[5] United Nations publication, Sales No. E.80.XVI.3.

[6] United Nations publication, Sales No. E.79.XVI.3.

(f) The Committee shall be serviced by a small technical staff, which shall, inter alia, within existing resources, help collect and disseminate information on tax policies and practices, in collaboration with concerned multilateral bodies and relevant international organizations.

United Nations E/2004/L.61

Economic and Social Council

Distr.: General
10 November 2004

Original: English

Resumed substantive session of 2004
New York, 11 November 2004
Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Committee of Experts on International Cooperation in Tax Matters

Programme budget implications of draft resolution E/2004/L.60

Statement submitted by the Secretary-General in accordance with rule 31 of the rules of procedures of the Economic and Social Council

I. Relevant requests contained in the draft resolution

1. Under the terms of draft resolution E/2004/L.60, the Economic and Social Council would, inter alia, decide that:

(a) The Ad Hoc Group of Experts on International Cooperation in Tax Matters shall be renamed the Committee of Experts on International Cooperation in Tax Matters;

(b) The renamed Committee shall comprise 25 members nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members shall be appointed by the Secretary-General, after notification of the Council. The term of office shall be four years;

(c) The Committee as of 2005 will meet on a yearly basis for not more than five days in Geneva, within existing resources;

(d) The Committee shall be serviced by a small technical staff, which shall, inter alia, within existing resources, help collect and disseminate information on tax policies and practices, in collaboration with concerned multilateral bodies and relevant international organizations.

04-60195 (E) 101104

II. Relationship of the proposed decisions to the programme of work for the biennium 2004-2005 and the anticipated programme of work for the biennium 2006-2007

2. The activities to be carried out relate to programme 6 (General Assembly and Economic and Social Council affairs and conference services), subprogramme 10 (Financing for development) of programme 7 (Economic and social affairs) and subprogramme 4 (Support services) of programme 24 (Management and central support services) of the medium-term plan for the period 2002-2005. They fall under sections 2 (General Assembly affairs and conference services), 9 (Economic and social affairs) and 29D (Office of Central Support Services) of the programme budget for the biennium 2004-2005. For the biennium 2006-2007, the activities would relate to programme 1 (General Assembly and Economic and Social Council affairs and conference management), subprogramme 10 (Financing for development) of programme 7 (Economic and social affairs) and subprogramme 4 (Support services) of programme 24 (Management and central support services) of the proposed biennial programme plan for the period 2006-2007 and sections 2 (General Assembly affairs and conference services), 9 (Economic and social affairs) and 28E (Administration, Geneva) of the proposed programme budget for the biennium 2006-2007.

III. Activities by which the proposed decisions would be carried out

3. The existing entitlement of the Group of Experts is to meet for one five-day session every two years. In accordance with the resolution, it is estimated that each session of the renamed Committee, which would be held yearly for not more than five days in Geneva, would entail the provision of two meetings per day (one in the morning and one in the afternoon) for a total of 10 meetings, with interpretation services in all six languages. Documentation requirements are estimated at 18 pages of pre-session, five pages of in-session and 100 pages of post-session documents for each session.

4. In accordance with section I, paragraph 4, of General Assembly resolution 40/243, United Nations bodies shall meet at their respective established headquarters; the terms of the resolution, which would have the Committee meet in Geneva, would represent an exception to the headquarters principle enunciated in that resolution.

5. With regard to the terms of draft resolution E/2004/L.60 described in paragraphs 1 (c) and (d) above, the attention of the Council is drawn to part B, section VI, of General Assembly resolution 45/248, in which the Assembly reaffirmed that administrative and budgetary matters should be dealt with by the Fifth Committee and the Advisory Committee on Administrative and Budgetary Questions. It is the intention of the Secretariat to continue the arrangements in place and, if need be, to meet any additional requirements for servicing the Committee within available resources.

IV. Additional requirements

6. Should the Council adopt the draft resolution, requirements for the holding of a Committee session are estimated at $294,900, comprising provisions for conference-servicing costs ($129,000), travel and per diem expenses of members of the Committee ($156,900) and travel and per diem expenses of staff to service the session of the Committee in Geneva ($9,000).

7. For the session of the Committee in 2005, the related requirements would be met from the existing provisions for the Group of Experts in the biennium 2004-2005. The total requirements for the biennium 2006-2007 and beyond would amount to $589,800 per biennium, representing net additional requirements of $294,900 over the 2004-2005 provisions. Those requirements would be included in the proposed programme budgets for 2006-2007 and subsequent biennia.

V. Conclusion

8. **Should the Council adopt draft resolution E/2004/L.60, there would be no additional requirements in the programme budget for 2004-2005. Resources required for holding two sessions of the Committee in each biennium, estimated at a total amount of $589,800, would be requested in the context of the proposed programme budgets for 2006-2007 and subsequent biennia.**